



Sara L. Shudofsky  
+1 212.836.7922 Direct  
Sara.Shudofsky@arnoldporter.com

May 5, 2021

**VIA ECF**

The Honorable Jesse M. Furman  
United States District Judge  
Southern District of New York  
40 Centre Street, Room 2202  
New York, New York 10007

**Re: *Accent Delight Int'l Ltd. et al. v. Sotheby's*, 18 Civ. 9011**

Dear Judge Furman:

We write respectfully on behalf of Sotheby's to request leave to submit an additional document in support of our April 12, 2021 challenge to Plaintiffs' privilege assertion. *See* ECF Nos. 249, 263, 275.

We received yesterday from Mr. Bouvier's counsel a May 2013 email sent to Mr. Bouvier from Tetiana Bersheda with respect to the valuations at issue in Sotheby's challenge. Ms. Bersheda's email forwards an email chain between Ms. Bersheda and Claude Valion, Director of the Monaco freeport, in connection with Mr. Valion's proposal to obtain the valuations at issue to provide them to Monaco customs officials in support of an amount of value-added tax already approved by the customs officials. Ms. Bersheda's email to Mr. Bouvier was not produced by Plaintiffs. We respectfully request that the Court allow Sotheby's to provide a copy of this email chain (and an accompanying certified translation) for the Court's consideration in connection with its *in camera* review of the materials submitted by Plaintiffs. *See* ECF Nos. 275, 277.

We thank the Court for its consideration of this letter.

Respectfully,

/s/ Sara L. Shudofsky

Sara L. Shudofsky

cc: All counsel of record (via ECF)